



MINUTES

**Uniformity Committee Meeting
The Westin - Downtown
1672 Lawrence Street
Denver, Colorado 80202**

***Wednesday, December 5, 2012
1:00 PM—5:00 PM***

I. Welcome and Introductions

Committee Chairperson Wood Miller welcomed the Committee and the public. The following persons were in attendance:

NAME	AFFILIATION	NAME	AFFILIATION
Wood Miller	MO	PRIVATE SECTOR	
Michael Mason	AL	Jaime Fenwick	Time-Warner Cable
Robynn Wilson	AK		
Alana Barragán-Scott	MO		
Aaishah Hashmi	DC	TELECONFERENCE	
Rich Jackson	ID		
Gary Humphrey	OR	Diann Smith	Sutherland
Lennie Collins	NC	Amy Hamilton	State Tax Notes
Derek Bell	MT		
Glenn White	MI		
Phil Horwitz	CO	MTC STAFF	
Michael Fatale	MA	Joe Huddleston	
Courtney Jenkins	MT	Shirley Sicilian	
Matt Peyerl	ND	Bruce Fort	
Myles Vosberg	ND	Sheldon Laskin	
Rebecca Abbo	NM	Roxanne Bland	
Kevin Wakayama	HI	Ken Beier (via phone)	
Richard Cram	KS		
TELECONFERENCE			
Janielle Lipscomb	OR		
Stewart Binke	MI		
Gene Walborn	MT		
Tom Atchley	AR		
Lee Baerlocher	MT		
Andrew Glancy	WV		

II. Approval of Minutes of In-person Meeting July 30, 2012

Upon motion duly made, the minutes were approved unanimously (with an amendment to correct the spelling of an Oregon representative's name).

III. Public Comment Period

No public comment was given at this time.

IV. Reports and Possible Action

(Sales/Use Tax Segment)

Mr. Richard Cram, Sales & Use Tax Uniformity Subcommittee Chairperson, reported on three projects. First, he reported the model associate nexus statute evolved into a broader project, adding provisions to reflect affiliate nexus, the recent *Scholastic Book* cases in Tennessee and Connecticut, and representational nexus. A drafting group was formed to work on the expanded model. A representative from Alabama asked Mr. Cram if someone from Alabama could also participate on that drafting group and Mr. Cram said he welcomed the participation.

Second, Mr. Cram reported that the subcommittee had voted to recommend a resolution on telecommunications sourcing and definitions. Ms. Jamie Fenwick offered support for the resolution, and stated that the work of the subcommittee was much appreciated. Mr. Cram moved that the uniformity committee recommend the executive committee pass this resolution, as drafted, to the commission's resolution committee for further action. The motion passed with 12 voting in favor and 4 abstentions (AR, WV, MI, MT).

Third, Mr. Cram reported that the Class Action project was discussed and would be further discussed on a teleconference, possibly a joint teleconference with the litigation committee, prior to the next meeting in March.

V. Reports and Possible Action

(Income/Franchise Tax Segment)

Ms. Robynn Wilson, Income and Franchise Tax Uniformity Subcommittee Chairperson, reported on two projects and one potential project. First, the subcommittee received a report from Lennie Collins, Financial Institutions Workgroup Chairperson, on the progress of that workgroup.

Second, the subcommittee spent considerable time developing recommendations for the improvement of the uniformity process. The subcommittee directed staff to mock-up a web-based spreadsheet for tracking projects and a document library format for the subcommittee's consideration at the next meeting. The subcommittee recommended that the executive committee liaison structure be reinstated. The uniformity committee members expressed agreement and asked Ms. Wilson to take that recommendation to the executive committee.

Third, Ms. Wilson reported that consideration of a possible §482 regulation project continues. The subcommittee directed staff to continue with the outreach efforts by scheduling a teleconference to receive additional input from COST and any others who would like to comment.

VI. Roundtable Discussion

The members engaged in roundtable discussion of sales and income tax issues in their states. Among the items discussed were the District of Columbia's finalization of its combined reporting regulations; Alabama's pending response to Kimberly Clark's U.S. Supreme Court petition for writ of certiorari; the Oregon Tax Court's recent finding that electricity is an intangible for sales tax purposes and that a record number of 7 state tax cases are currently pending at the Oregon Supreme Court; tax modernization programs in several states, including North Carolina, Hawaii, Missouri, Idaho, and Oregon; New Mexico's gross receipts tax case, *Barnesandnoble.com*; Article III litigation in Michigan and Oregon; and Massachusetts' new Commissioner soliciting public comments on possible agency improvements.

VIII. New Business

No new business.

IX. Adjourn